

	Louisiana Department of Revenue
	<b>General Instructions for Tax Information Authorization</b>
	P.O. Box 3440, Baton Rouge, LA 70821-3440

## General Information

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### Purpose of Form

Form R-7004 authorizes any individual, corporation, firm, organization, or partnership you designate to inspect and/or receive your confidential information in any office of the Louisiana Department of Revenue for the type of tax and the years or periods you list on Form R-7004. You may file your own tax information authorization without using Form R-7004, but it must include all the information that is requested on Form R-7004.

Form R-7004 does not authorize your appointee to advocate your position with respect to the state tax laws; to execute waivers, consents, or settlement agreements; or to otherwise represent you before the Louisiana Department of Revenue. If you want to authorize an individual to represent you, use Form R-7005 or R-7006 (Power of Attorney).

### When to file

Form R-7004 must be received by the Louisiana Department of Revenue within 60 days of the date it was signed and dated by the taxpayer.

### Revocation of an existing tax information authorization

If you want to revoke an existing tax information authorization and do not want to name a new appointee, send a copy of the previously executed tax information authorization to the Louisiana Department of Revenue. The copy of the tax information authorization must have a current signature of the taxpayer under the original signature on Line 7.

Write "REVOKE" across the top of Form R-7004. If you do not have a copy of the tax information authorization you want to revoke, send a statement to the Louisiana Department of Revenue. The statement of revocation must indicate that the authority of the tax information authorization is revoked, list the tax matters, must be signed and dated by the taxpayer, and list the name and address of each recognized appointee whose authority is revoked.

To revoke a specific use tax information authorization, send the tax information authorization or statement of revocation to the Louisiana Department of Revenue Division handling your case.

### Taxpayer Identification Numbers

Louisiana Account Identification Numbers are used to identify taxpayer information with the corresponding tax returns. It is important that you furnish correct names, Social Security Numbers, Louisiana Account Identification Numbers, or Federal Employer Identification Number (FEINs) so that the Louisiana Department of Revenue can respond to your request.

### Specific Instructions

#### Line 1. Taxpayer Information

**Individual.** Enter your name, Social Security Number, and your street address in the space provided. Do not enter your appointee's address or post office box. If a joint return is used, enter your spouse's name and Social Security Number. Enter your Louisiana Account Identification Number (LIDN) or Federal Employer Identification Number if applicable.

**Corporations, partnerships, or associations.** Enter the name, Louisiana Account Identification Numbers or FEIN, and business address.

**Trust.** Enter the name, title, and address of the trustee, and the name and Louisiana Account Identification Number or Federal Employer Identification Number of the trust.

**Estate.** Enter the name, title, and address of the decedent's executor/personal representative, and the name of the estate. The identification number for an estate includes both the Federal Employer Identification Number, if the estate has one, and the decedent's Social Security Number.

**Line 2. Appointee**

Enter your appointee's full name. Use the identical full name on all submissions and correspondence. If you want to name more than one appointee, indicate so on this line and attach a list of appointees to Form R-7004.

Mark the appropriate box to indicate a new address, telephone number, fax number, or e-mail address.

**Line 3. Tax Matters**

Enter the type of tax, the tax form number, the years or periods, and the specific tax matter. Enter "Not applicable," in any of the columns that do not apply.

For example, you may list "Income tax, Form IT-540 for calendar year "2003" and CIFT, Form CIFT-620. For multiple years, you may list "2001 through 2003" for an income tax return. Do not use a general reference such as "All years," "All periods," or "All taxes." Any tax information authorization with a general reference will be returned.

You may list any tax years or periods that have already ended as of the date you sign the tax information authorization. Also, you may include on a tax information authorization future tax periods that end no later than 3 years after the date the tax information authorization is received by the Louisiana Department of Revenue. The 3 future periods are determined starting after December 31 of the year the tax information authorization is received by the Louisiana Department of Revenue. You must enter the type of tax, the tax form number, and the future year(s) or period(s).

In column (d), enter any specific information you want the Louisiana Department of Revenue to provide. Examples of column (d) information are: lien information, a balance due amount, or a tax liability.

**Line 4. Specific Use Not Recorded on the Power of Attorney Form (Short R-7005/ Long R-7006)**

Mark the box on Line 4 if Form R-7004 is filed for any reason not listed on the Power of Attorney on file with the Louisiana Department of Revenue.

**Line 5. Disclosure of tax information**

You must mark a box on Line 5A or 5B unless the box on Line 4 is marked.

**Line 6. Retention/Revocation of Tax Information Authorizations**

Mark the box on this line and attach a copy of the tax information authorization you do not want to revoke. The filing of Form R-7004 will not revoke any Form R-7005 or Form R-7006 that is in effect.

**Line 7. Signature of Taxpayer (s)**

**Individuals.** You must sign and date the authorization. The husband and wife must sign if Form R-7004 applies to a joint return.

**Corporations.** Generally, Form R-7004 can be signed by: (a) an officer having legal authority to bind the corporation, (b) any person designated by the board of directors or other governing body, and (c) any officer or employee on written request by any principal officer and attested to by the secretary or other officer.

**Partnerships.** Generally, Form R-7004 can be signed by any person who was a member of the partnership during any part of the tax period covered by Form R-7004.

**All others.** Generally, Form R-7004 can be signed by any person that has authority to execute any form with respect to the tax matters/periods listed on Line 3.